

SENATE No. 1835

The Commonwealth of Massachusetts

PRESENTED BY:

Julian Cyr

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act to mitigate snowbird relocation.

PETITION OF:

NAME:

Julian Cyr

DISTRICT/ADDRESS:

Cape and Islands

SENATE No. 1835

By Mr. Cyr, a petition (accompanied by bill, Senate, No. 1835) of Julian Cyr for legislation to mitigate snowbird relocation. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. 1631 OF 2019-2020.]

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-Second General Court
(2021-2022)**

An Act to mitigate snowbird relocation.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 SECTION 1. Section 3 of chapter 65C of the General Laws, as appearing in the 2018
2 Official Edition, is hereby amended by inserting, after the word “ninety-six;”, in line 14, the
3 following words:- two million dollars or less for decedents dying after December thirty-first, two
4 thousand and twenty;

5 SECTION 2. Notwithstanding any general or special law to the contrary, the department
6 of revenue shall develop an updated rate table for calculation of the estate tax under section 2 of
7 chapter 65C. The rates in the updated table shall take into account the exemption allowed under
8 section 3 of said chapter, as most recently amended by this act, and shall make a report to the
9 house and the senate committees on ways and means, no later than May 1, 2022, with
10 recommendations on implementation of: (1) an updated rate table for calculation of the estate

11 tax; and (2) regular increases in the amount of the exemption under section 3 of chapter 65C;
12 provided, however, that the recommended rates must be calculated such that the implementation
13 is revenue neutral.